

United States Bankruptcy Court DISTRICT OF					Voluntary Petition																								
Name of Debtor (if individual, enter Last, First, Middle):					Name of Joint Debtor (Spouse) (Last, First, Middle):																								
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):					All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																								
Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all):					Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all):																								
Street Address of Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP CODE</div>					Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP CODE</div>																								
County of Residence or of the Principal Place of Business:					County of Residence or of the Principal Place of Business:																								
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>					Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>																								
Location of Principal Assets of Business Debtor (if different from street address above): <div style="text-align: right;">ZIP CODE</div>																													
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) 		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 </div> <div> <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding </div> </div> <hr/> Nature of Debts (Check one box.) <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input type="checkbox"/> Debts are primarily business debts. </div>																									
Filing Fee (Check one box.) <input type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.					Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2 million. <hr style="border-top: 1px dashed black;"/> Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).																								
Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. <hr/> Estimated Number of Creditors <table style="width: 100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>Over 100,000</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <hr/> Estimated Assets (Consolidated with Debtor Affiliates) <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> \$0 to \$10,000 <input type="checkbox"/> \$10,000 to \$100,000 <input type="checkbox"/> \$100,000 to \$1 million <input type="checkbox"/> \$1 million to \$100 million <input type="checkbox"/> More than \$100 million </div> <hr/> Estimated Liabilities (Consolidated with Debtor Affiliates) <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,000 to \$100,000 <input type="checkbox"/> \$100,000 to \$1 million <input type="checkbox"/> \$1 million to \$100 million <input type="checkbox"/> More than \$100 million </div>								1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	THIS SPACE IS FOR COURT USE ONLY	
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000																				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																				

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)		
Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)		
Name of Debtor:	Case Number:	Date Filed:
District:	Relationship:	Judge:
<div style="text-align: center;">Exhibit A</div> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<div style="text-align: center;">Exhibit B</div> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>	
Exhibit C		
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?		
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.		
<input type="checkbox"/> No.		
Exhibit D		
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)		
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.		
If this is a joint petition:		
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.		
Information Regarding the Debtor - Venue (Check any applicable box.)		
<input type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.		
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.		
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.		
Statement by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)		
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)		
<div style="text-align: right;">_____</div> <div style="text-align: right;">(Name of landlord that obtained judgment)</div>		
<div style="text-align: right;">_____</div> <div style="text-align: right;">(Address of landlord)</div>		
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and		
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.		

Official Form 1 (10/06)		Form B1, Page 3
Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): Enesco International Ltd.	
Signatures		
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct.</p> <p>[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p>Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>	
<p style="text-align: center;">Signature of Attorney</p> <p>X _____ Signature of Attorney for Debtor(s) /s/ Brian L. Shaw (ARDC No. 6216834)</p> <p>_____ Printed Name of Attorney for Debtor(s) Shaw Gussis Fishman Glantz Wolfson & Towbin, LLC</p> <p>_____ Firm Name</p> <p>_____ Address: 321 North Clark Street, Suite 800 Chicago, Illinois 60610</p> <p>_____ (312) 541-0151</p> <p>_____ Telephone Number</p> <p>_____ Date January 12, 2007</p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____</p> <p>_____ Date</p> <p>_____ Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>_____ Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>	
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>Marie Meisenbach Gaul</u> Signature of Authorized Individual</p> <p>_____ Printed Name of Authorized Individual Marie Meisenbach Gaul</p> <p>_____ Authorized Signatory</p> <p>_____ Title of Authorized Individual</p> <p>_____ Date January 12, 2007</p>		

Annex A - Affiliate Debtors

On January 12, 2007, Enesco Group, Inc., an Illinois corporation, and two of its subsidiaries, Enesco International Ltd., a Delaware corporation, and Gregg Manufacturing, Inc., a California corporation, each filed petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	
	)	Case No. 07-_____
	)	Chapter 11
ENESCO GROUP, INC.,	)	Hon. _____
<u>et al.</u> , ¹	)	Joint Administration Requested
	)	Hearing Date:
Debtors.	)	Hearing Time:
)	

Exhibit "A" to Voluntary Petition

1. Enesco Group, Inc.'s common stock is registered under section 12 of the Securities Exchange Act of 1934. Enesco Group, Inc.'s SEC file number is 001-09267.
2. The following unaudited financial data, except as otherwise noted, refers to the amounts taken from the consolidated financial statements of Enesco Group, Inc. and its subsidiaries, as of November 30, 2006, unless otherwise stated.² The Debtors do not certify as to the accuracy of this information.
 - a. Total assets: \$155,350,698
 - b. Total debts: \$107,903,518
 - c. Debt securities held by more than 500 holders: None
 - d. Number of shares of preferred stock: None
 - e. Number of shares common stock (as of 9/30/06): 80 million authorized
25.3 million outstanding

¹ The Debtors consist of Enesco Group, Inc. (EIN: 04-1864170), Enesco International Ltd. (EIN: 04-2840664) and Gregg Gift Manufacturing, Inc. (EIN: 95-3762436).

² The information contained in this petition generally is consolidated information for the Debtors only, excluding their non-Debtor subsidiaries.

3. Brief description of the Debtors' business:

Enesco Group, Inc. is a leader in the design, manufacturing and marketing of licensed and proprietary branded giftware, and home and garden décor products to a variety of specialty gift, home décor, mass market and direct mail retailers. Product lines include some of the world's most recognizable brands, including Heartwood Creek™ by Jim Shore, Foundations®, Pooh & Friends®, Walt Disney Classics Collections®, Disney Traditions®, Disney®, Border Fine Arts™, Cherished Teddies®, Halcyon Days® and Lilliput Lane™, among others. Products include diverse lines of accent furniture, wall décor, garden accessories, frames, desk accessories, figurines, cottages, musicals, music boxes, ornaments, waterballs, tableware, general home accessories and resin figures.

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of the Debtors:

On November 20, 2006, Leonidas Opportunity Fund, L.P. filed a statement with the Securities and Exchange Commission stating that it owned approximately 5.27% of Enesco's outstanding common stock.

Enesco Group, Inc. owns 100% of the capital stock of each of Enesco International Ltd. and Gregg Gift Manufacturing.

Please note: The financial information contained herein is derived from unaudited sources. No certification as to its accuracy can be made.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)	
	)	Case No. 07-_____
	)	Chapter 11
ENESCO GROUP, INC.,	)	Hon. _____
<u>et al.</u> , ¹	)	Joint Administration Requested
	)	Hearing Date:
Debtors.	)	Hearing Time:
)	

CONSOLIDATED LIST OF CREDITORS
HOLDING 30 LARGEST UNSECURED CLAIMS

Following is the list of the Debtors' creditors holding the 30 largest unsecured claims as of approximately January 10, 2007. This list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in these chapter 11 cases and represents the Debtors' best estimate of their largest unsecured claims as of the date aforementioned. This list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101 or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims.² The information presented in the list shall not constitute an admission by, nor is it binding on, the Debtors or their affiliates.³

¹ The Debtors consist of Enesco Group, Inc. (EIN: 04-1864170), Enesco International Ltd. (EIN: 04-2840664) and Gregg Gift Manufacturing, Inc. (EIN: 95-3762436).

² The Debtors have not yet identified all of the 30 largest unsecured claims, if any, that are contingent, unliquidated, disputed and/or subject to setoff. The Debtors reserve the right to identify any of the 30 largest unsecured claims in their schedules of assets and liabilities as contingent, unliquidated, disputed and/or subject to setoff, as appropriate.

³ The Debtors will file their schedules of assets and liabilities in accordance with 11 U.S.C. § 521 and Fed. R. Bankr. P. 1007. The information contained in the schedules of assets and liabilities may differ from the information set forth below.

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
U.S. Internal Revenue Service Ogden, UT 84201-0012		Tax		\$5,400,000.00
UPS Supply Chain Solutions (SM) P.O. Box 226717 Dallas, TX 75222-6717 Fax: (913) 469-8824		Trade Debt		\$1,260,916.83
Jim Shore Designs, Inc. 426 N. Main Street Health Springs, SC 29058 Fax: (866) 665-0069		License Fees		\$1,147,509.00
National Distribution Centers P.O. Box 827600 Philadelphia, PA 19182-7600		Trade Debt		\$870,866.02
United Parcel Service Lockbox 577 Carol Stream, IL 60132-0577 Fax: (630) 851-7571		Trade Debt		\$834,104.38
Citic Global Logistics Ltd 11854 South Alameda Street Lynwood, CA 90262 Fax: (310) 638-3790		Trade Debt		\$610,581.74

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Churchward LTD 68/6 Moo 1 Salaya Puthamonthon Nadornpathom, Thailand		Trade Debt		\$371,336.82
WBE Industries Co. LTD 17 Lane 99 Pei Yuan Street Tainan, Taiwan Fax: 86-752-367929		Trade Debt		\$338,267.68
Victradco (H.K.) Limited Suites 828-831, Ocean Center 5 Canton Road, Tsim Sha Tsui Kowloon, Tsins hatsui, Hong Kong Fax: 866-2-2721-5845		Trade Debt		\$337,738.22
China Innovation Co. Ltd No. 16 Chuang YI Road Long Hua Town, Baoan District ShenZhen, GuangDong China		Trade		\$311,177.29

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Disney Enterprises, Inc. File 55988 Los Angeles, CA 90074-5988 Fax: (818) 553-7210		License Fees		\$310,068.00
Seagull Decor Co., Ltd 13F No. 167, Sec. 5 Ming Sheng E. Road Taipei, Thailand Fax: 886-2-2765-4174		Trade Debt		\$308,771.01
Mesirow Financial Consulting, LLC 350 N. Clark Street Chicago, IL 60610 Fax: (312) 595-4246		Professional Services		\$288,130.68
KPMG LLP Dept. 0970 P.O. Box 120001 Dallas, TX 75312-0970 Fax: (214) 840-2297		Professional Services		\$258,000.00

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Faith Cartage, Inc 7401 South 78th Avenue Bridgeview, IL 60455 Fax: (708) 458-4197		Trade		\$231,313.84
Vedder Price Kaufman & Kammholz, P.C. 222 North LaSalle Street Chicago, IL 60601-1003 Fax: (312) 609-5005		Professional Services		\$196,733.78
IL Department of Revenue Maine North Regional Building 9511 W. Harrison St. Des Plaines, IL 60016-1563		Tax		\$151,118.00
Maritz 1375 North Highway Drive Fenton, MO 63099 Fax: (877) 462-7489		Trade Debt		\$149,250.60
Blue Cross Blue Shield of Illinois P.O. Box 1186 Chicago, IL 60690-1186 Fax: (312) 819-1943		Insurance Plan		\$128,811.04

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Tukaiz Litho Inc. 2917 N. Latoria Lane Attn: Chris Calabria Franklin Park, IL 60131 Fax: (847) 455-0878		Trade Debt		\$121,822.42
City Forum Enterprises Ltd. RM. 405 Nan Fung Commercial Center 19 Lam Lok Street Kowloon Bay, Hong Kong		Trade Debt		\$121,281.92
Phoenix International Freight Ser- vice 36960 Eagle Way Chicago, IL 60678 Fax: (630) 766-6395		Trade Debt		\$112,856.14
Federal Express P.O. Box 94515 Palatine, IL 60094-4515 Fax: (214) 703-4034		Trade Debt		\$108,592.05

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Oracle USA 500 Oracle Parkway Redwood City, CA 94065 Fax: (310) 460-0603		Trade Debt		\$107,323.13
Deloitte Touche 1751 Lake Cook Road Suite 20 Deerfield, IL 60015-0692 Fax: (312) 486-1486		Professional Services		\$106,000.00
Taiwan Merchant (HK) Co. #351 Fuyong St. TM Building Guangdong, China		Trade Debt		\$88,758.00
American Express P.O. Box 360001 Ft. Lauderdale, FL 33336-0001 Fax: (305) 693-7450		Trade Debt		\$87,097.38
Priscilla Hillman 888 179 N. Street POB 539 Litchfield, CT 06759		License Fees		\$81,787.00

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of secu- rity)
Hild Studios, Inc. PO Box 2487 Toluca Lake, CA 91610		Trade Debt		\$81,034.91
SGS Testing Company Inc P.O. Box 2502 Carol Stream, IL 60132-2502 Fax: (973) 575-7175		Trade Debt		\$60,146.05

I, Marie Meisenbach Gaul, Executive Vice President and Chief Financial Officer of Enesco Group, Inc., declare under penalty of perjury that I have read the above list of unsecured creditors and that it is true and correct as of the date listed, to the best of my knowledge, information and belief.

Date: January 12, 2007

/s/ Marie Meisenbach Gaul
Marie Meisenbach Gaul
Executive Vice President and
Chief Financial Officer of Enesco Group, Inc.

**CERTIFICATE OF SECRETARY AS TO RESOLUTIONS
ADOPTED BY THE BOARD OF DIRECTORS OF
ENESCO GROUP, INC.**

The undersigned, Charles E. Sanders, being the duly elected Assistant Secretary of Enesco Group, Inc., an Illinois corporation (the "Company"), and the sole shareholder of Enesco International Ltd., a Delaware corporation ("Enesco International"), and Gregg Manufacturing, Inc., a California corporation ("Gregg Manufacturing"), does hereby certify that the following resolutions were duly adopted by the Board of Directors of the Company (the "Board") at meeting of the Board held on January 12, 2007, and such resolutions have not been amended or rescinded and are now in full force and effect:

RESOLVED, that in the judgment of the Board it is desirable and in the best interests of the Company, Enesco International and Gregg Manufacturing (collectively, the "Corporations"), their creditors, stakeholders and other interested parties, that petition be filed by the Corporations in the United States Bankruptcy Court for the Northern District of Illinois Eastern Division (the "Bankruptcy Court") seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in which the authority to operate as a debtors-in-possession will be sought, and the filing of such petitions is authorized hereby;

FURTHER RESOLVED, that Basil Elliott and Marie Meisenbach Graul be, and each hereby is appointed by the Board as an authorized signatory (each, an "Authorized Signatory") of each Corporation in connection with the chapter 11 cases authorized herein;

FURTHER RESOLVED, that each Authorized Signatory and each officer of the Corporations, together with any other person or persons hereafter designated by the Board, or any one of such persons (each, individually, an "Authorized Officer," and, individually and collectively, the "Authorized Officers") be, and each of them, with full authority to act without the others, hereby is, authorized, empowered and directed, on behalf of the Corporations, to execute and verify petitions in the name of each Corporation under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the Bankruptcy Court in such form and at such time as the Authorized Officer or Authorized Signatory executing said petition on behalf of each Corporation shall determine;

FURTHER RESOLVED, that the Authorized Officers and Authorized Signatories be, and each of them, with full authority to act without the others, hereby is, authorized, directed and empowered, on behalf of and in the name of each Corporation, to execute and/or file, or cause to be executed and/or filed (or to direct others to do so on their behalf as provided herein) all necessary documents including, but not limited to, all petitions, affidavits, schedules, motions, lists, applications, pleadings and other papers, and in that connection to employ and retain all assistance by legal counsel, accountants or

other professionals and to take any and all other action, that they or any of them deem necessary, proper or desirable in connection with the chapter 11 cases;

FURTHER RESOLVED, that the Authorized Officers and the Authorized Signatories be, and each of them, with full authority to act without the others, hereby is, authorized and empowered, in the name and on behalf of each Corporation, to take or cause to be taken, from time to time, any and all such further action and to execute and deliver, or cause to be executed and delivered, all such further agreements, documents, certificates and undertakings including, but not limited to, amendments to the documents contemplated hereby following the effectiveness thereof, and to incur all such fees and expenses as in their judgment shall be necessary, appropriate or advisable, to effectuate the purpose and intent of the foregoing resolutions;

FURTHER RESOLVED that the Authorized Officers and the Authorized Signatories be, and each of them, with full authority to act without the others, hereby is, authorized and empowered for and in the name and on behalf of each Corporation to amend, supplement or otherwise modify from time to time the terms of any documents, certificates, instruments, agreements or other writings referred to in the foregoing resolutions;

FURTHER RESOLVED, that the law firms of Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Chicago, Illinois 60606-1285, and its affiliated law practice entities and Shaw Gussis Fishman Glantz Wolfson & Towbin, 321 N. Clark St., Chicago, Illinois 60610 be, and hereby are, employed under a general retainers as attorneys for the Corporations in the chapter 11 cases;

FURTHER RESOLVED, that the Authorized Officers and the Authorized Signatories be, and each of them, with full authority to act without the others, hereby is, authorized and empowered, in the name and on behalf of each Corporation, to retain such other professionals as they deem appropriate during the course of the chapter 11 case;

FURTHER RESOLVED, that all acts lawfully done or actions lawfully taken by any Authorized Officer or Authorized Signatory to seek relief on behalf of the Corporations under chapter 11 of the Bankruptcy Code, or in connection with the chapter 11 cases, or any matter related thereto, including in connection with the debtor-in-possession financing, be, and they hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Corporations;

FURTHER RESOLVED, that the Authorized Officers and the Authorized Signatories be, and each of them, with full authority to act without the others, hereby is, authorized and directed, in the name and on behalf of each Corporation, to take or cause to be taken any and all such further action and to execute and deliver or cause to be executed or delivered all such further shareholder or member consents in respect of each of the Corporations' subsidiaries as in their judgment shall be necessary, appropriate or advisable to effectuate the seeking of relief under chapter 11 of title 11 of the Bankruptcy Code with respect to each such subsidiary;

FURTHER RESOLVED, that any person dealing with any officer of the Corporations in connection with any of the foregoing matters shall be conclusively entitled to rely upon the authority of such Authorized Officer and Authorized Signatory and by his or her execution of any instrument, certificates, notices and/or documents, the same shall be a valid and binding obligation of the Corporations enforceable in accordance with its terms; and

FURTHER RESOLVED, that any actions heretofore taken by any Authorized Officer or Authorized Signatory prior to the date set forth below with respect to the matters contemplated by the foregoing resolutions are hereby ratified, confirmed and approved in all respects.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the undersigned has duly executed this Certificate of Resolution as Assistant Secretary of the meeting on this 12th day of January, 2007.

By: /s/ Charles E. Sanders
Charles E. Sanders
Assistant Secretary